UNITED STATES BAN SOUTHERN DISTRICT	OF NEW YORK				
In re:  DELPHI CORPORATION  Debtor.		Chapter 11   Case No. 05-44481   Claim#4446			
					PURSUANT TO FRBP RULE 3001(e)(2)
			To: (Transferor)	Kaddis Manufacturing Corporation P.O. Box 92985 1100 Beachan Road Rochester, NY 14692 Attn: Kimberly Sickles	
The transfer of your claim (unless previously expunsions)	ged by court order) to: LONGACRE M Transferor: Kad				
	NSFER OF YOUR C	the transfer of your claim. However, IF YOU LAIM, WITHIN 20 DAYS OF THE DATE OF			
- FILE A WRIT	TEN OBJECTION TO	THE TRANSFER with:			
Southern One Bow	tates Bankruptcy Cour District of New York Vling Green k, New York 10004				
Refer to INTERNAL CO will be scheduled. IF	ONTROL No in your OBJECTION I	ION TO THE TRANSFEREE. your objection. If you file an objection, a hearing IS NOT TIMELY FILED, THE TRANSFEREE OS AS THE CLAIMANT. Intake Clerk			
FOR CLERK'S OFFICE This notice was mailed to INTERNAL CONTROL Claims Agent Noticed: (N Copy to Transferee:	USE ONLY: the first named party, NO Name of Outside Agent				

## Deputy Clerk **EVIDENCE OF TRANSFER OF CLAIM**

## Exhibit B

TO: United States Bankruptcy Court ("Bankruptcy Court")

Southern District of New York

One Bowling Green New York, NY 10004

Attn: Clerk

AND TO: DELPHI CORPORATION ("Debtor")

Case No. 05-44481

Claim # 4446

**KADDIS MANUFACTURING CORPORATION,** its successors and assigns ("<u>Seller</u>"), for good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

## LONGACRE MASTER FUND, LTD.

c/o U.S. Bank National Association Corporate Trust Services 1420 Fifth Avenue, 7<sup>th</sup> Floor Seattle, Washington 98101

Attn: Kyle J Lunde

its successors and assigns ("<u>Buyer</u>"), all rights, title and interest in and to the claim of Seller, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$27,790.40 ("<u>Claim</u>") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges, understands and agrees, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated May 29, 2007.

KADDIS MANUFACTURING CORPORATION LONGACRE MASTER FUND, LTD.

By: \_\_/s/ Michael A. Tedeschi \_\_\_\_\_ By: \_\_/s/ Steven S. Weissman\_

Name: Michael A. Tedeschi Name: Steven S. Weissman

Title: President & COO Title: Director